

articles of their own individual manufacture made in this State, but shall apply to medicines and drugs, or articles assembled, and to persons who are non-residents of the State: *Provided*, that the governing body of any town or city may license and regulate the foregoing in this subsection.

(c) The board of county commissioners may exempt Confederate soldiers, disabled veterans of the Spanish-American war, disabled soldiers of the World war, who have been bona fide residents of this State for twelve or more months continuously, or who entered the service from this State, and bona fide residents who are blind. When so exempted by the board of county commissioners, the board shall notify the Commissioner of Revenue of such exemptions, and such exemptions shall continue for only one year, but may be renewed, and the same shall in no case be transferable, and such license shall be good in any county in the State. No city, town or county shall levy any tax upon the soldiers so exempted, nor upon drummers selling by wholesale.

Persons to whom applicable.

Proviso: license and regulation by towns or cities.

Exemptions by county commissioners.

Persons who may be exempted.

Commissioner to be notified of exemptions.

Period of exemption.

Exemption not transferable.

License good in any county.

Cities, towns nor counties to tax exemptions.

Nor drummers selling by wholesale.

SEC. 122. *Contractors and construction companies.*

Every person, firm or corporation who for a fixed price, commission, fee or wage, offers or bids to construct or to superintend the construction of any building, highway, street, sidewalk, bridge, culvert, sewer or water system, draining or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, or transmission line, tower, dock, wharf, excavation, grading or other improvements or structures, or any part thereof, the cost of which exceeds the sum of \$10,000, shall pay an annual license tax of \$100.00, which tax shall be due and payable on June 1st, one thousand nine hundred and twenty-seven and annually thereafter, or prior to offering or submitting any bid for any of the above mentioned projects.

Contractors and construction companies.

Cost of project.

License tax.

Date and time.

In addition to the above tax herein levied every person, firm or corporation who for a fixed price, commission, fee or wage undertakes or executes a contract for the construction or for the superintending of the construction of any of the above enumerated projects shall before entering into such contract pay an annual license tax as follows: Where the contract price or estimated cost of the undertaking is more than \$10,000 but not more than \$50,000, a tax of \$100.00; where the contract price or estimated cost of the undertaking is more than \$50,000.00 but not more than \$100,000.00 a tax of \$200.00; where the contract price or estimated cost of the undertaking is more than \$100,000.00 but not more than \$250,000.00 a tax of \$300.00; where the contract price or estimated cost of the undertaking is more than \$250,000.00 but not more than \$500,-

Annual license tax.

Tax to be paid before entering into contract.

Contract price more than \$10,000 not more than \$50,000.

More than \$50,000 not more than \$100,000.

More than \$100,000 not more than \$250,000.

More than \$250,000 not more than \$500,000.